

Projections for Planning Purposes Only -- Not to be Used without Updating
2014 Estimated Costs and Returns per Breeding Female
Rolling Plains Cow-Calf Production - 400 Cows
Rolling Plains Extension District - 3

Breeding Females		400				
REVENUE	Head	Quantity Per Head	Units	\$/Unit	Total	Enterprise Total
Steer	0.415	5.56	CWT	\$165.00	\$380.52	\$152,206.23
Heifer	0.215	5.14	CWT	\$158.00	\$174.71	\$69,883.08
Cull Cow	0.150	10.25	CWT	\$85.00	\$130.69	\$52,275.00
Cull Bull	0.010	16.50	CWT	\$100.00	\$16.50	\$6,600.00
Total Revenue					\$702.41	\$280,964.31
VARIABLE COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Production Costs						
Marketing Expense		1.00	Head	\$11.24	\$11.24	\$4,494.00
Feed						
Salt & Mineral		30	Pound	\$0.18	\$5.40	\$2,160.00
Supplement		500	Pound	\$0.14	\$70.00	\$28,000.00
Vet. Medicine		1	Head	\$32.00	\$32.00	\$12,800.00
Fuel		1.0	Head	\$37.36	\$37.36	\$14,942.91
Lube (As a % of fuel)		10.0%	Percent	\$37.36	\$3.74	\$1,494.29
Labor		7.00	Hours	\$6.43	\$45.00	\$18,000.00
Utilities		1.00	Head	\$10.00	\$10.00	\$4,000.00
Interest on Credit Line				6.25%	\$8.85	\$3,539.10
Total Variable Costs					\$223.58	\$89,430.30
Planned Returns Above Variable Costs:					\$478.84	\$191,534.01
Average Steer-Heifer Breakeven Price to Cover Variable Costs				\$22.39	CWT	
FIXED COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Depreciation - Equipment		1	Head	\$80.09	\$80.09	\$32,034.03
Depreciation - Livestock		1	Head	\$41.98	\$41.98	\$16,791.00
Equipment Investment		\$2,446.51	dollars	5.85%	\$143.12	\$57,248.33
Insurance		1	Head	\$1.88	\$1.88	\$750.00
Management Fee, Ownwer/Operator Labor		1	Head	\$62.50	\$62.50	\$25,000.00
Native Pasture Rent		11.25	Acres	\$5.00	\$56.25	\$22,500.00
Total Fixed Costs					\$385.81	\$154,323.37
Total Costs					\$609.38	\$243,753.67
Planned Returns to Management, Risk, and Profit:					\$93.03	\$37,210.65
Average Steer-Heifer Breakeven Price to Cover Total Costs				\$135.47	CWT	

Sensitivity Analysis for Example				
Example Weaning Percent	Example Gross Sales per Cow	Lbs of Beef Produced per Cow	Example Breakeven Calf Pay Weight to Cover Total Cost	Example Average Break Even Price to Cover Total Cost
89%	\$794.93	476	384	\$115.84
86%	\$768.98	460	400	\$120.69
83%	\$702.41	444	418	\$135.47
80%	\$717.10	428	437	\$131.73
77%	\$691.16	412	458	\$138.05

Example Steer Price	\$165.00
Example Heifer Price	\$158.00
Example Weighted Average Calf Price (\$/cwt)	\$162.73

Developed by Stan Bevers, Professor and Extension Economist, Texas A&M AgriLife Extension Service.

Information presented is prepared solely as a general guide and not intended to recognize or predict the costs and returns from any one operation. Brand names are mentioned only as examples and imply no endorsement.